



Important 2005 Tax Information

CONGRESSWOMAN

Corrine Brown

THIRD CONGRESSIONAL DISTRICT — FLORIDA



Does the Government Owe You Money?

Read on to see if you are eligible for the Earned Income Tax Credit



Dear Friends,

Did you or your spouse have earned income during 2005? Did your household earn between **\$1 and \$37,263**? If you answered “yes” to these questions, you may be eligible for the Earned Income Tax Credit (EITC). You may also be eligible to receive the Advance EITC directly in your paycheck.

The EITC is a special credit to boost the incomes of working families. This credit reduces the amount of income tax you owe, if any, and is intended to offset some of the increases in living expenses and Social Security taxes. To receive this credit, you must meet the eligibility requirements and you must file a tax return.

Please refer to the reverse side to get more details about filing your forms, or refer to IRS Publication #596 for a more in-depth explanation of the credit. The Earned Income Tax Credit and Advance EITC payments will not determine eligibility for the following welfare benefits: temporary assistance for needy families, Medicaid and SSI, or food stamps and low-income housing.

In order to receive the credits you must include your correct Social Security number, as well as the correct Social Security numbers of your children. Please read the reverse side to find out how to get help filing your forms and how to claim an Advance EITC. Again, please check your forms for accuracy so you do not face any delays in receiving your credit.

Many residents of the Third Congressional District of Florida qualify for the EITC. I hope that all of you who qualify take advantage of this valuable credit.

Sincerely,

Corrine Brown
Member of Congress

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Please visit us at
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The Earned Income Tax Credit *Additional Money for Your Family*

What is the Earned Income Tax Credit (EITC)?

The EITC is a tax benefit for low-income working families. The EITC is a “refundable” credit, which means a family can benefit even if no federal tax is owed. If a family does owe income tax, the EITC will reduce the amount. If the family’s credit is more than the tax they owe, the Internal Revenue Service (IRS) will send a check for the remaining amount.

Who Can Claim the Credit?

You may be able to claim the following amounts: \$399 if you earned less than \$11,750 (\$13,750 for married filing jointly) and are between the ages of 25 and 65; \$2,662 if you earned less than \$31,030 (\$33,030 for married filing jointly) and have at least one qualifying child; or \$4400 if you earned less than \$35,263 (\$37,263 for married filing jointly) and have more than one qualifying child.

A qualifying child includes a son, daughter, stepson, stepdaughter, foster child or adopted child under age 19; a child under age 24 who is a full-time student; or a child any age who is permanently and totally disabled.

To be eligible you cannot be a dependent claimed by someone else. Also, there are up to ten additional rules that apply to qualify (or disqualify) you. Please review IRS Publication #596.

How Can Families Receive the EITC?

To claim the credit, you must file Form 1040, 1040A or 1040EZ; or, to receive the credit in your paycheck, have your employer file the Advance Earned Income Tax Credit form.

Use the EITC worksheet that comes with the tax forms package to figure the credit instructions on the forms, and make sure to use the correct Social Security numbers for yourself and any qualifying children.

Another way to claim the EITC is by claiming it in advance to receive the money in each paycheck. In order to receive the Advance Earned Income Tax Credit, fill out Form W-5 and give it to your employer. This way, you don't have to wait until tax time to use the money.

Order Forms

To order forms 1040, 1040A, 1040EZ and Schedule EITC, call **1-800-TAX-FORM (1-800-829-3676)**, or order forms over the internet at **<http://www.irs.ustreas.gov>**. You can also get free assistance from the IRS by calling **1-800-829-1040**.

Where Can I Get the Forms?

The IRS will mail a tax booklet to your last address on file. If you have moved, or haven’t received your tax booklet from the IRS through the mail, there are several places you can get the forms you need. All income tax forms and instruction for the credits are available at most libraries, banks, post offices, and the Internal Revenue Service. You can also call **1-800-TAX-FORM**.

Where Can I get Answers to Questions About the EITC?

Families can obtain free help from IRS operators during regular weekday business hours by calling **1-800-829-1040**. Call the IRS at **1-800-829-4477** for recorded information about the EITC and the AEITC. The IRS phone number for the hearing impaired with access to TDD equipment is **1-800-829-4059**.

IRS Volunteer Income Tax Assistance (VITA) Program

Families can have their tax forms filled out for free through VITA, the Volunteer Income Tax Assistance program. VITA volunteers are trained by the IRS to provide free tax help to low-income families. From the end of January through April 15, VITA volunteers will be at local sites. Call the IRS operator at **1-800-829-1040** to find out the location of the nearest VITA site.

VITA Locations

Site Location	Street Address
John H. Bridges Comm. Center	445 W. 13th St., Apopka
Deland One-Stop Career Center	1382 Woodland Blvd., #24, Deltona
Eden Park	1330 NE 39th Ave., Gainesville
Clay County	1845 Town Center Blvd, Ste.150, Orange Park
Lynx Central Station	455 Garland Ave, Orlando
The Hope Church of Orlando	3032 Monte Carlo Trail, Orlando
Pine Hills Community Center	6408 Jennings Rd., Orlando
Putnam County	400 N. State Rd., 19 Ste. 13, Palatka

Call the IRS operator at 1-800-829-1040 for more information on the VITA Program.

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Washington, D.C. 20515

Official Business


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